

FEDERAL LAW ENFORCEMENT TRAINING CENTER

Training for State and local law enforcement personnel is provided by the FLETC under the auspices of its National Center for State, Local, and International Law Enforcement Training through three means. State and local officers may enroll on a space-available basis in selected FLETC basic and advanced training programs, they may enroll in specific agency advanced training programs designed for delivery to State and local officers, or they may enroll in programs developed by the National Center. Since 1983, the National Center has delivered training to over 35,000 State and local law enforcement officers at FLETC facilities and throughout the United States.

Center Advanced Programs Open to State and Local Officers

The Center Advanced Programs listed below are offered to a mixture of Federal, State, and local law enforcement officers. Most of the programs were developed for the FLETC's Federal customers; however, since the program content is applicable and of benefit to State and local officers, a number of training allocations are offered to State and local officers on a space-available basis.

Advanced Interviewing Training Program

Advanced Law Enforcement Photography Training Program

Advanced Law Enforcement Video Training Program

Advanced Marine Law Enforcement Training Program

Advanced Physical Security Training Program

Archeological Resources Protection Training Program

Basic Field Instructor Training Program

Basic Instructor Training Program

Computer Crime Prosecution Training Program

Computer Evidence Analysis Training Program

Criminal Intelligence Analyst Training Program

Criminal Investigations in an Automated Environment Training Program

Crisis Management Training Program

Defensive Tactics Instructor Training Program

Driver Instructor Training Program

Ethical and Emotional Survival Training Program

Financial Crimes Investigations Training Program

Financial Forensic Techniques Training Program

Firearms Instructor Multiple Weapons Training Program

Firearms Instructor Refresher Training Program

Firearms Instructor Training Program

First Response Training Program

Fraud and Financial Investigations Training Program

Impact Weapons Instructor Training Program

International Banking and Money Laundering Training Program

Law Enforcement Rifle Training Program

Law Enforcement Spanish Training Program

Law Enforcement Supervisors Training Program

Marine Law Enforcement Training Program

Microcomputers for Investigations Training Program

Middle Managers Training Program

Money Laundering and Asset Forfeiture Training Program

Motorboat Operator License Examiner Training Program

National Wildfire Investigation Training Program

Non-Lethal Control Instructor Training Program

Officer Safety and Survival Training Program

Physical Fitness Coordinator Training Program

Physical Security Managers Training Program

Precision Rifle Observer Training Program

Professional Development Training Program

Protective Security Operations Training Program

Seaport Security/Antiterrorism Training Program

Seized Computer Evidence Recovery Specialist Training Program

Semiautomatic Pistol Program

Sexual Harassment/Cultural Diversity Training Program

Small Craft Enforcement Training Program

Tactical Firearms Speed Shooting Training Program

Technical Investigative Equipment Training Program

Telecommunications Fraud Training Program

Vehicle Accident Investigation Training Program

Vehicle Ambush Countermeasures Training Program

Windows Application for Investigation Training Program

Agency Advanced Programs for State and Local Officers

The training programs listed below are presented under the auspices of the National Center in cooperation with other Federal bureaus. The National Center staff supports the presentation of these programs in varying degrees, dependant upon the needs of the partnering Federal agency.

Bureau of Alcohol, Tobacco and Firearms

- Advanced Arson for Profit Investigative Techniques Training Program
- Advanced Arson/Explosives for Prosecutors Training Program
- Advanced Cause and Origin/Courtroom Techniques Training Program
- Advanced Explosives Investigative Techniques Training Program
- Advanced Undercover Investigative Techniques Training Program
- Cigarette Tax Audit and Enforcement Techniques Training Program

- Gang Resistance Education and Training (cooperatively presented by BATF, FLETC, and Phoenix Police Department)

Environmental Protection Agency

- Advanced Environmental Crimes Training Program
- Advanced Environmental Investigative Operations Training Program
- Environmental Crimes Instructor Training Program

U.S. Marshals Service

- Court Security Seminar
- Fugitive Investigators Course

U.S. Park Police

- Counter-Narcotics Tactical Operations: Medical Support, EMT Tactical

U.S. Drug Enforcement Administration

- Drug Law Enforcement School (Investigators)
- Drug Law Enforcement School (Patrol)

U.S. Secret Service

- Protective Operations Briefing
- Questioned Documents Course

National Center Programs for State and Local Officers

The following training programs have been developed and are presented by the National Center staff at the FLETC facilities and export locations around the country.

- Advanced Medicaid Fraud Training Program
- Law Enforcement and Private Security Executive Training Program: Operation Partnership
- Medicaid Fraud Training Program
- Police Academy Administration Training Program

As a result of the 1994 Crime Bill, a 1996 National Training Needs Assessment, commissioned by the National Center, and the specific training needs of small town and rural America, the National Center has created the Small Town and Rural Training (STAR) series. Most of the programs within this series are train-the-trainer (instructor) programs, which provide a multiplier effect through a secondary tracking system developed by the National Center to provide information on students trained by STAR-certified instructors. The following programs are offered as a part of the STAR series.

- Advanced Airborne Counterdrug Operations Training Program
- Airborne Counterdrug Operations Training Program
- Community Policing Train-the-Trainer Program
- Drug Enforcement Train-the-Trainer Program
- Hate/Bias Crimes (Train-the-Trainer) Training Program
- Rural Crime and Drug Enforcement Task Force (Train-the-Trainer) Program

THE FINANCIAL CRIMES ENFORCEMENT NETWORK

Project Gateway

A comprehensive, electronic super-highway of intelligence information for state agencies involved in financial crimes law enforcement.

Money Laundering Threat Assessments

A composite analysis of the money laundering environment in individual states or regional groupings of states, including assistance and consultation to states in the development of their own threat assessments.

Money Laundering Trends and Patterns

A collection of information about current trends, patterns and mechanisms used to launder money that occurs in specific geographic areas within the United States as well as internationally.

Revised Federal Laws and Regulations

Revision of Federal laws, regulations and Privacy Act notices to expand access and availability of intelligence information to support state and local financial crime enforcement efforts.

FinCEN Assistance to State and Local Authorities

Provide on-line access to previously unavailable information sources such as Bank Secrecy Act data as well as automated research capabilities.

Provide on-line access to the new Suspicious Activity Reporting System (SAR) for law enforcement in all 50 states and the District of Columbia and for state bank regulators in 25 states.

Provide analytical case reports on criminal investigations to enforcement agencies through state coordinators and also support to district attorneys and state attorney generals on major state financial cases.

Provide on-site investigative support to HIDTAs and to state agencies conducting major criminal investigations requiring special expertise.

Provide leadership, training and consultation to assist states in developing anti-money laundering and financial crimes enforcement programs.

U.S. CUSTOMS SERVICE

Child Pornography

The U.S. Customs Service Child Pornography Enforcement Program has two services available to any law enforcement agency who may need assistance in the investigation of child pornography cases. These two services are the Child Pornography Record Index (CPRI) and the National Child Pornography Library.

Treasury Enforcement Communication Systems

This system provides controlled access to a large database of suspect information and interfaces with a number of other law enforcement systems including NCIC. State and local law enforcement personnel can work with local Customs enforcement offices to obtain information from or access to the system.

Asset Sharing Program

U.S. Customs maintains a very active asset sharing program with state and local police agencies throughout the United States.

International Financial Investigation

Available to provide expertise and support in the area of financial investigations involving the illicit international transportation of currency and/or monetary instruments. Training in international money laundering process and investigations is available.

Licensing Information

Can assist state and local agencies in determining the licensing of commodities for export and the licensing history of corporations and individuals with the Department of State, Department of Commerce, and the Office of Foreign Asset Controls.

Briefings

The Office of Investigations can provide briefings to state and local agencies regarding illegal

international arms and munitions trafficking and threat assessments for specific locations regarding the theft of commodities and technology for illegal export.

Exportation of Stolen Vehicles

The U.S. Customs Service plays a significant role in a multi agency task force inclusive of the National Crime Investigative Bureau (NCIB), as a resource to identify, detect and interdict the exportation of stolen vehicles.

Exportation of Weapons, Ammunition, High Technology

Customs benefits from the Exodus and Gemini Programs designated towards gathering intelligence, providing information and data to control the exportation of weapons, ammunition and sophisticated technology to unfriendly countries.

Smuggling of Counterfeit Goods

Customs is very active in the investigation of criminal organizations responsible for surreptitious introduction of counterfeit goods into the commerce of the United States.

BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

National Tracing Center (NTC)

The NTC is available to conduct urgent and routine traces of crime guns recovered by Federal, State, and local law enforcement agencies.

Stolen Firearms Program

The Stolen Firearms Program can provide information on firearms reported stolen from an interstate shipment or from the inventory of an Federal Firearms Licensee (FFL). In addition, the Stolen Firearms Program manager can provide information concerning any significant theft incident that may occur in affected enforcement areas.

Firearms Technology Branch (FTB)

FTB Enforcement Officers and Enforcement Technicians are available to conduct firearm examinations and provide technical support to any firearms related investigation encountered by Federal, State, and local law enforcement.

Ceasefire Program

The ATF CEASEFIRE Integrated Ballistics Identification Systems (IBIS) utilizes digital computer technology to conduct ballistics comparisons of recovered bullet and shell casing evidence to previously collected evidence which is stored in the computer's database. This ballistics comparison is used to assist in determining if seemingly random shootings may be connected. There are currently 22 CEASEFIRE/IBIS sites operational throughout the country.

Project Lead

Project LEAD is a computer database of information formulated by the ATF National Tracing Center. The database contains successfully completed crime gun trace information and multiple firearms sales information which is analyzed to identify potential firearms traffickers.

Firearms Trafficking Program

The ATF Firearms Trafficking Program utilizes other various resources such as the National Tracing Center and Project LEAD, to identify and target suspected firearms traffickers. By targeting the alleged sources of crime guns, ATF is better able to have a larger impact on reducing the overall incidents of violent crimes involving firearms.

Youth Crime Gun Interdiction Initiative (YCGII)

This pilot YCGII project is being tested in 17 cities to address the growing problem of youth firearms related violence. By applying the successful ATF firearms trafficking program strategy to the area of youth violence and targeting those individuals who are trafficking firearms to juveniles, the overall number of incidents of youth violence involving firearms is expected to decrease. The initiative also provides for research element which, when completed, will provide the law enforcement community with a comprehensive picture of the illegal firearm market to youths. This information will allow law enforcement the ability to develop better strategies to reduce youth violence.

Achilles Program

This initiative focuses the Bureau's resources in communities with the most serious levels of gun-related violence and utilizes the most effective firearms statutes to incarcerate armed violent offenders and drug traffickers with lengthy mandatory sentences.

Gang Resistance Education And Training Program

ATF and local police work together to decrease gang violence in local communities. Working in the schools, ATF agents and local officers instruct 7th graders about the dangers of gang involvement.

UNITED STATES SECRET SERVICE

Protective Seminars

The Secret Service provides training for state and local police commanders, designed to acquaint them with it's protective mission and that mission's operational impact on their respective departments.

This initiative is based in Washington, DC, but is open to local and state law enforcement agencies nationwide.

Regional Protective Operations Briefings

This effort is intended to instruct state and local law enforcement entities on issues relating to their involvement in protection related activities. The instruction takes place in a local field office setting, and attempts to include personnel from surrounding

states/communities.

Executive Protection Briefings

Agents from this Service provide Governors' Security Details with protection related training both in Washington, DC and their respective states.

Project Safe Home

In a joint Treasury and HUD initiative, Secret Service personnel are detailed to assist in providing security related options to public housing communities. Each option is designed to improve the quality of life in that community. The Secret Service has been involved in Chicago, Baltimore, and Detroit. The partnership with HUD in this endeavor continues.

Missing and Exploited Children

In a cooperative spirit with the National Center for Missing and Exploited Children, the Service has dedicated both personnel and equipment to the program. The use of forensic technology, polygraph examiners, and digitized handwriting analysis equipment and expertise continues to be deployed in support of state and law enforcement efforts in this arena.

Forensic Information System for Handwriting (FISH)

The Service welcomes the opportunity to use FISH technology in the examination of

"threat letter" handwriting exemplars and documents provided by all law enforcement agencies. As documents continue to be submitted for analysis, and are thereby included in the database, the probability of matches increases.

The FISH technology and application specifically includes an initiative which targets

written threat material directed toward Governors and Mayors.

Site Security Surveys

In an effort to support protection related activities being undertaken by

Governors' Security Details, the Service conducts security surveys at

Governors' Mansions. The initiative is designed to share available expertise

and technology with those same enforcement entities.

Uniformed Division/Metropolitan Police Department (MPD) Partnership

Assets from the Uniformed Division are provided to assist MPD in responding to a

variety of needs within Washington, DC. That cooperative effort continues to pay

dividends.

Ongoing Professional Dialogue

In both the protective and investigative missions of the Secret Service there

is an ongoing partnership with local and state law enforcement. That relationship

is critical to the success of the Secret Service. While the individual efforts

and successes cannot be given adequate attention in this forum, it should be noted

that efforts to enhance those partnerships remain a priority.

INTERNAL REVENUE SERVICE
CRIMINAL INVESTIGATION DIVISION

Financial Investigative Experts

Generally, our Special Agents have a bachelors degree in business, with a major or minor in accounting, coupled with extensive law enforcement training. Their unique financial, computer and law enforcement skills have earned them worldwide recognition in conducting complex financial investigations.

Statutory Coverage

Special Agents investigate criminal violations of Income Tax, Bank Secrecy, and Money Laundering Laws. (Title 26, Title 31. and Title 18).

Program Areas

Fraud - To foster compliance with the tax laws, IRS investigates individuals in both legal and illegal industries who violate income tax, bank secrecy or money laundering laws. While income tax evasion is our primary focus, we also place emphasis on emerging areas of fraud such as Foreign and Domestic Trusts, Pension Fraud and Entitlement and Subsidy Fraud.

Narcotics - IRS participates in nearly 70% of the Organized Crime Drug Enforcement Task Forces (OCDETF) and High Intensity Drug Trafficking Investigations, assisting other agencies in combating organized crime and the sale of narcotics.

Working with State and Local Government

Financial Investigative Techniques Course - Taught at Treasury's Law Enforcement Training Center in Brunswick, Georgia (FLETC), this course is provided to state and local law enforcement agencies interested in the techniques needed to conduct complex financial investigations. Among other courses taught to state and local law enforcement when space permits are: Special Agent Basic Training, Tax and Special Agent Investigative Techniques.

Financial Investigations - A Financial Approach to Resolving Crimes

This college course is taught in 34 Colleges and Universities in America. It is designed for college sophomores to foster their interest in law enforcement and the investigation of financial crimes.

Forensic Laboratory

Provides assistance in paper and ink analysis, polygraph, questioned document examinations, imaging and electronic enhancement to state and local law enforcement.

Emerging Issues

Emerging Issues are significant areas of non-compliance which have been brought about by changing economic, political or social conditions. These areas of non-compliance, which warrant our investigative efforts and assessment, are identified through field input, administration or congressional concerns and from other IRS divisions.

Foreign and Domestic Trusts

Foreign and domestic trusts are used fraudulently to conceal income and assets and to evade taxes. In 1993 there were in excess of 3 million trust returns filed. The potential for abusive use of these trusts warrants increased IRS scrutiny.

Pension Fraud

Pension fraud involves fraudulent activities related to pension funds, including embezzlement, underfunding pension plans and the filing of fraudulent Forms 5500 with IRS. CI and the Employee Plans Division of IRS are presently working with agents from the Department of Labor, Pension and Welfare Benefits Administration, Pension Benefits Guaranty Corporation, the FBI and industry officials to establish task forces to address pension abuse.

Entitlement and Subsidy Fraud

Involves fraudulent activities related to payments received from entitlement and other government subsidy programs, such as agriculture commodity price support payments.

Programs

Bankruptcy Fraud

The Office of the U. S. Trustee estimates that 10% of all bankruptcies filed involve some type of fraud. Since the IRS and other government agencies are major creditors, it is vital that their interests be protected.

Excise Tax

Previously Motor Fuel Excise Tax evasion cost Federal and state governments in excess of \$1 billion annually. Working closely with state governments and the oil industry, over 220 corrupt dealers and members of organized crime have been convicted since 1992. This activity, coupled with regulatory reform and changes in the tax laws, has resulted in over \$681 million in collected excise taxes.

Financial Institution Fraud

Addresses violations relative to banks, savings and loan associations, credit unions, and other financial institutions such as check cashing businesses, stockbrokerage firms and thrifts. Criminal tax and money laundering investigations make a major contribution to the Federal governments effort to combat fraudulent schemes being committed against financial institutions. These investigations focus on unreported income or laundering income obtained by violators operating inside or outside the financial institution.

Gaming Industry

CI has increased attention to this industry in the enforcement of tax, money laundering, and other criminal statutes. This program consists of two primary initiatives. First, our traditional effort is directed at suspected violations within our jurisdiction. Second, liaison activity with Federal and state gaming boards, commissions, and regulators. This includes participation in writing state gaming laws and regulations, assisting in licensing activities, and developing cases through contacts with regulators and law enforcement agencies.

Health Care and Insurance Fraud

Fraud experts estimate at least \$100 billion per year is lost to fraud. CI has given health care fraud a high priority and investigates violations as if income is not reported, is underreported, expenses are overstated or as a money laundering violation. CI participates in the National Health Care Anti-Fraud Association and various other fraud working groups. On the district level, many cases are developed through participation in the Department of Justice Health Care Task Forces established throughout the country.

Illegal Tax Protester

Illegal tax protesters argue that taxes are unfair and illegal, but they rely on false, misleading, or unorthodox tax advice. In the past these movements employed fraud, harassment, and occasional violence to achieve their goals. Today, illegal tax protester ideology is surfacing in potentially violent "militia" organizations and extremist groups such as the "Freeman" movement and the "Pilot Connection". IRS has focused its efforts against protesters by adopting a multi-functional compliance approach: to assist taxpayers who have been misled to rejoin the tax system, while pursuing enforcement actions against those who continue to violate the law.

Public Corruption

CI conducts investigations involving violations of the public trust at all levels of government-city, county, state, federal, and foreign. Public corruption investigations involve offenses including bribery, extortion, embezzlement, kickbacks, money laundering, and tax fraud. CI investigates tax and money laundering aspects in conjunction with other agencies.

Questionable Refund Program (QRP)

False claims on tax refunds amount to millions each year. QRP is designed to detect and stop these fraudulent claims. Questionable Refund Detection Teams (QRDTs) conduct reviews of returns identified by screening techniques. The Electronic Fraud Detection System (EFDS) is a computer system located in the CI Branches at all 10 service centers and is used to identify and select potentially fraudulent returns, increase sources of data available for analysis, and aid in the development of schemes identified.

Return Preparer Fraud

The return preparer program targets abusive return preparers identified by CI and other IRS compliance functions at service centers and district offices. CI conducts investigations of violations of Internal Revenue laws related to return preparers and recommends the

assertion of civil penalties on unscrupulous preparers.

Telemarketing

Telemarketing fraud schemes cost consumers in excess of \$40 billion a year. CI investigates major schemes in conjunction with task forces consisting of Federal and state agencies, with assistance from industry representatives. These schemes generally target the older and most vulnerable members of our society.

Strategies

Tax Gap

The tax gap is the total "true" tax liability less taxes paid voluntarily. Tax gap investigations involve legal industries, and include money laundering investigations when tax charges are involved. They excluding illegal industry investigations such as narcotics.

Money Laundering

CI identifies, investigates, and prosecutes significant tax, currency, and money laundering offenders, and traces their assets both domestically and internationally for forfeiture purposes.

International

CI is implementing an international strategy to accomplish law enforcement objectives and foster international cooperation. CI currently has special agents assigned to Bogota, Colombia; Mexico City, Mexico, Frankfurt, Germany, Ottawa, Canada, and Hong Kong. Further, CI makes its special agents available to train foreign law enforcement officers.